

RECEIVED  
UTILITIES DIVISION

2021 FEB 23 P 1:34

**ANNUAL REPORT** ARIZONA CORPORATION  
COMMISSION

Of

Company Name: Jackson Spring Estates Home and Property Owners Assoc.  
6139 E. Hermosa Vista Dr.

Mailing Address: Mesa AZ  
85215

Docket No.: W-02486A  
For the Year Ended: 12/31/20

**WATER UTILITY**

To

Arizona Corporation Commission

**Due on April 15th**

Email: Util-Compliance@azcc.gov, mail or deliver the completed Annual Report to:  
Arizona Corporation Commission  
Compliance Section - Utilities Division  
1200 West Washington Street  
Phoenix, Arizona 85007

Application Type: Original Filing  
Application Date: 2/21/2021

ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Jackson Spring Estates Home and Property Owners Assoc.  
A Class ☐ Utility

For the Calendar Year Ended: 12/31/20

Primary Address: 5505 E. McLellan Rd. #83  
City: Mesa State: Arizona Zip Code: 85205

Telephone Number: 480-540-1683

Date of Original Organization of Utility: 5/18/1987

Person to whom correspondence should be addressed concerning this report:

Name: Neva Coester  
Telephone No. : 480-540-1683  
Address: 5505 E. McLellan #83  
City: Mesa State: Arizona Zip Code: 85202  
Email: nmcoes@netscape.com

Name: William Johnston  
Telephone No. : 602-908-0193  
Address: PO Box 472  
City: Alpine State: Arizona Zip Code: 85920  
Email: bill@johnstoncentral.com

Name:   
Telephone No. :   
Address:   
City:  State:  Zip Code:   
Email:

Name:   
Telephone No. :   
Address:   
City:  State:  Zip Code:   
Email:

Name:   
Telephone No. :   
Address:   
City:  State:  Zip Code:   
Email:

Ownership: Association--Cooperative

Counties Served: Apache

ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Jackson Spring Estates Home and Property Owners Assoc.

<b>Important changes during the year</b>
--

No	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
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	If yes, please provide specific details in the box below.
--	---

No	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
----	---

	If yes, please provide specific details in the box below.
--	---

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Utility Plant in Service (Water)  
12/31/20

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCCLD (OC less AD)
301	Organization				\$0		\$0
302	Franchises				0		0
303	Land and Land Rights	6,500			6,500		6,500
304	Structures and Improvements	16,450			16,450		16,450
305	Collecting & Improving Reservoirs				0		0
306	Lake, River, Canal Intakes				0		0
307	Wells and Springs	3,900			3,900		3,900
308	Infiltration Galleries				0		0
309	Supply Mains				0		0
310	Power Generation Equipment				0		0
311	Pumping Equipment	25,000			25,000		25,000
320	Water Treatment Equipment				0		0
320.1	Water Treatment Plants				0		0
320.2	Solution Chemical Feeders				0		0
320.3	Point-of-Use Treatment Devices				0		0
330	Distribution Reservoirs and Standpipes				0		0
330.1	Storage Tanks				0		0
330.2	Pressure Tanks				0		0
331	Transmission and Distribution Mains				0		0
333	Services				0		0
334	Meters and Meter Installations				0		0
335	Hydrants				0		0
336	Backflow Prevention Devices				0		0
339	Other Plant and Misc. Equipment	81,000			81,000		81,000
340	Office Furniture and Equipment				0		0
340.1	Computer & Software				0		0
341	Transportation Equipment				0		0
342	Stores Equipment				0		0
343	Tools, Shop and Garage Equipment				0		0
344	Laboratory Equipment				0		0
345	Power Operated Equipment				0		0
346	Communication Equipment				0		0
347	Miscellaneous Equipment				0		0
348	Other Tangible Plant				0		0
	<b>Totals</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$132,850</b>

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Depreciation Expense for the Current Year (Water)  
12/31/20

Depreciation Expense for the Current Year (Water)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non-depreciable Plant	Depreciable Plant	Depreciation Percentages	Depreciation Expense
301	Organization	\$0	\$0	\$0	\$0		\$0		\$0
302	Franchises	0	0	0	0		0		0
303	Land and Land Rights	6,500	0	0	6,500		6,500	5.00%	325
304	Structures and Improvements	16,450	0	0	16,450		16,450	5.00%	823
305	Collecting & Improving Reservoirs	0	0	0	0		0		0
306	Lake, River, Canal Intakes	0	0	0	0		0		0
307	Wells and Springs	3,900	0	0	3,900		3,900	5.00%	195
308	Infiltration Galleries	0	0	0	0		0		0
309	Supply Mains	0	0	0	0		0		0
310	Power Generation Equipment	0	0	0	0		0		0
311	Pumping Equipment	25,000	0	0	25,000		25,000	5.00%	1,250
320	Water Treatment Equipment	0	0	0	0		0		0
320.1	Water Treatment Plants	0	0	0	0		0		0
320.2	Solution Chemical Feeders	0	0	0	0		0		0
320.3	Point-of-Use Treatment Devices	0	0	0	0		0		0
330	Distribution Reservoirs and Standpipes	0	0	0	0		0		0
330.1	Storage Tanks	0	0	0	0		0		0
330.2	Pressure Tanks	0	0	0	0		0		0
331	Transmission and Distribution Mains	0	0	0	0		0		0
333	Services	0	0	0	0		0		0
334	Meters and Meter Installations	0	0	0	0		0		0
335	Hydrants	0	0	0	0		0		0
336	Backflow Prevention Devices	0	0	0	0		0		0
339	Other Plant and Misc. Equipment	81,000	0	0	81,000		81,000	5.00%	4,050
340	Office Furniture and Equipment	0	0	0	0		0		0
340.1	Computer & Software	0	0	0	0		0		0
341	Transportation Equipment	0	0	0	0		0		0
342	Stores Equipment	0	0	0	0		0		0
343	Tools, Shop and Garage Equipment	0	0	0	0		0		0
344	Laboratory Equipment	0	0	0	0		0		0
345	Power Operated Equipment	0	0	0	0		0		0
346	Communication Equipment	0	0	0	0		0		0
347	Miscellaneous Equipment	0	0	0	0		0		0
348	Other Tangible Plant	0	0	0	0		0		0
	<b>Subtotal</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$132,850</b>		<b>\$6,643</b>

Contribution(s) in Aid of Construction (Gross)

Less: Non Amortizable Contribution(s)

Fully Amortized Contribution(s)

Amortizable Contribution(s)

Times: Proposed Amortization Rate

Amortization of CIAC

\$0

5.00%

\$0

Less: Amortization of CIAC

**DEPRECIATION EXPENSE**

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Balance Sheet Assets  
12/31/20

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2020)	Balance at End of Year (2020)
Account No.	<b>Current and Accrued Assets</b>			
131	Cash		\$18,772	\$16,267
134	Working Funds			
135	Temporary Cash Investments			
141	Customer Accounts Receivable			
146	Notes Receivable from Associated Companies			
151	Plant Material and Supplies			
162	Prepayments			
174	Miscellaneous Current and Accrued Assets			
	<b>Total Current and Accrued Assets</b>		<b>\$18,772</b>	<b>\$16,267</b>
Account No.	<b>Fixed Assets</b>			
101	Utility Plant in Service*		\$132,850	\$132,850
103	Property Held for Future Use			
105	Construction Work in Progress			
108	Accumulated Depreciation (enter as negative)*			0
121	Non-Utility Property			
122	Accumulated Depreciation - Non Utility			
	<b>Total Fixed Assets</b>		<b>\$132,850</b>	<b>\$132,850</b>
	<b>Total Assets</b>		<b>\$151,622</b>	<b>\$149,117</b>

\*Note these items feed automatically from AR3 UPIS Page 4

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2020)	Balance at End of Year (2020)
Account No.	<b>Current Liabilities</b>			
231	Accounts Payable			
232	Notes Payable (Current Portion)			
234	Notes Payable to Associated Companies			
235	Customer Deposits			
236	Accrued Taxes			
237	Accrued Interest			
242	Miscellaneous Current and Accrued Liabilities			
	<b>Total Current Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	<b>Long Term Debt</b>			
224	Long Term Debt (Notes and Bonds)			
	<b>Deferred Credits</b>			
251	Unamortized Premium on Debt			
252	Advances in Aid of Construction			
255	Accumulated Deferred Investment Tax Credits			
271	Contributions in Aid of Construction			
272	Less: Amortization of Contributions			
281	Accumulated Deferred Income Tax			
	<b>Total Deferred Credits</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	<b>Capital Accounts</b>			
201	Common Stock Issued			
211	Other Paid-In Capital			
215	Retained Earnings			
218	Proprietary Capital (Sole Props and Partnerships)			
	<b>Total Capital</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities and Capital</b>		<b>\$0</b>	<b>\$0</b>

**Note: Total liabilities and Capital must match total assets for the beginning and end of the year!**

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Water Comparative Income Statement  
12/31/20

Water Comparative Income Statement			
Account No.	Calendar Year	Current Year 01/01/2020 - 12/31/2020	Last Year 01/01/2019 - 12/31/2019
	<b>Operating Revenue</b>		
461	Metered Water Revenue		
460	Unmetered Water Revenue	5,271	5,857
462	Fire Protection Revenue		
469	Guaranteed Revenues (Surcharges)		
471	Miscellaneous Service Revenues		
474	Other Water Revenue		3,200
	<b>Total Revenues</b>	<b>\$5,271</b>	<b>\$9,057</b>
	<b>Operating Expenses</b>		
601	Salaries and Wages		
604	Employee Pensions and Benefits		
610	Purchased Water		
615	Purchased Power	1,000	1,000
618	Chemicals		
620	Materials and Supplies		
620.1	Repairs and Maintenance		344
620.2	Office Supplies and Expense	47	
630	Contractual Services		
631	Contractual Services - Engineering		
632	Contractual Services - Accounting		
633	Contractual Services - Legal	4,678	5,412
634	Contractual Services - Management Fees		
635	Contractual Services - Water Testing	104	104
636	Contractual Services - Other		
640	Rents		
641	Rental of Building/Real Property		
642	Rental of Equipment		
650	Transportation Expenses		
657	Insurance - General Liability	1,316	1,482
657.1	Insurance - Health and Life		
665	Regulatory Commission Expense - Rate		
670	Bad Debt Expense		
675	Miscellaneous Expense	178	328
403	Depreciation Expense (From Schedule AR4)	6,643	
408	Taxes Other Than Income	342	320
408.11	Property Taxes	219	156
409	Income Taxes		
427.1	Customer Security Deposit Interest		
	<b>Total Operating Expenses</b>	<b>\$14,527</b>	<b>\$9,146</b>
	<b>Operating Income / (Loss)</b>	<b>(\$9,256)</b>	<b>(\$89)</b>
	<b>Other Income / (Expense)</b>		
419	Interest and Dividend Income		
421	Non-Utility Income	100	250
426	Miscellaneous Non-Utility (Expense)		
427	Interest (Expense)		
	<b>Total Other Income / (Expense)</b>	<b>\$100</b>	<b>\$250</b>
	<b>Net Income / (Loss)</b>	<b>(\$9,156)</b>	<b>\$161</b>



Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Full time equivalent employees  
12/31/20

**Full time equivalent employees**

	Direct Company	Allocated	Outside service	Total
President				0.0
Vice-president				0.0
Manager				0.0
Engineering Staff				0.0
System Operator(s)				0.0
Meter reader				0.0
Customer Service				0.0
Accounting				0.0
Business Office				0.0
Rates Department				0.0
Administrative Staff				0.0
Other				0.0
<b>Total</b>	0.0	0.0	0.0	0.0

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Supplemental Financial Data (Long-Term Debt)  
12/31/20

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued				
Source of Loan				
ACC Decision No.				
Reason for Loan				
Dollar Amt. Issued				
Amount Outstanding				
Date of Maturity				
Interest Rate				
Current Year Interest				
Current Year Principal				

Meter Deposit Balance at Test Year End:	
---	--

Meter Deposits Refunded During the Test Year:	
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***List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed. Input 0 or none if there is nothing to report for that cell.***

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Well and Water Usage  
12/31/20

[illegible]

Name of system water delivered to:	NA	
ADWR PCC Number:	#N/A	
Source of water delivered to another system		

Name of system water received from:			
ADWR PCC Number:			
Source of water received			
Well registry 55# (55-XXXXXXX):			

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense <sup>6</sup>	Purchased Power (kWh)7
January	11,050.00						
February	11,000.00						
March	44,980.00						
April	21,680.00						
May	82,260.00						
June	75,750.00						
July	85,340.00						
August	67,690.00						
September	67,360.00						
October	33,710.00						
November	16,560.00						
December	22,190.00						
<b>Totals</b>	<b>539,570.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>0</b>

<p><b>If applicable, in the space below please provide a description for all un-metered water use along with amounts:</b></p> <p>All of the water usage by customers is unmetered as reported above.</p>
--

- |   |   |
|---|---|
| 1 | Water withdrawn - Total gallons of water withdrawn from pumped sources.   |
| 2 | Water sold - Total gallons from customer meters, and other sales such as construction water.  |
| 3 | Water delivered (sold) to other systems - Total gallons of water delivered to other systems.  |
| 4 | Water received (purchased) from other systems - Total gallons of water purchased/received from other systems.   |
| 5 | Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft. |
| 6 | Enter the total purchased power costs for the power meters associated with this system.   |
| 7 | Enter the total purchased kWh used by the power meters associated with this system.   |

### Water Utility Plant Description

Name of the System:	NA		
ADEQ Public Water System Number:	NA		
ADWR PCC Number:	NA		

## MAINS

[illegible]

## CUSTOMER METERS

[illegible]

## SERVICE LINES

Material	Percent of system	Year installed

## BOOSTER PUMPS

Horsepower	GPM	Quantity
3	80	2

## FIRE HYDRANTS

Type	Quantity
Standard *	2
Other	

## STORAGE TANKS

Capacity (gallons)	Material	Quantity	Year installed
15,000		1	1983

## PRESSURE/BLADDER TANKS

[illegible]

\* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

<b>Water Utility Plant Description (Continued)</b>
--

For the following three items, list the utility owned assets in each category for each system.

<b>TREATMENT EQUIPMENT:</b>	10 Gallon Tank and Cover
<b>STRUCTURES:</b>	Frame Pump House 24'6" X 34'6"
<b>OTHER:</b>	

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365
- (b) If no historical flow data are available, use:  

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC	78
Method used:	(a)

Customer and Other Information	
Name of the System:	NA
ADEQ Public Water System Number:	NA
ADWR PCC Number:	NA

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	19				
February	19				
March	19				
April	19				
May	19				
June	19				
July	19				
August	19				
September	18				
October	18				
November	18				
December	18				

If the system has fire hydrants, what is the fire flow requirements?  GPM for  hrs.

Does the system have chlorination treatment?

Does the Company have an ADWR Gallons Per Capita Per Day (GCPCPD) requirement?   
If yes, provide the GCPCPD amount:

Is the Water Utility located in an ADWR Active Management Area (AMA)?   
If yes, which AMA?

What is the present system connection capacity (in ERCs \*) using existing lines?

What is the future system connection capacity (in ERCs \*) upon service area buildout?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

Our system currently supplies only one fulltime household consisting of two people. The other customers are seasonal. We do not anticipate any need to enlarge the system in the near future.

\* an ERC is based on the calculation on the bottom of AR9 page 12.

Jackson Spring Estates Home and Property Owners Assoc.

**Annual Report**

Utility Shutoffs / Disconnects

12/31/20

Utility Shutoffs / Disconnects	
Name of the System:	NA
ADEQ Public Water System Number:	NA
ADWR PCC Number:	NA

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other (description):**

--

**Instructions:** Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Property Taxes  
12/31/20

Property Taxes	
Amount of actual property taxes paid during Calendar Year 2020 was	\$219

If no property taxes paid, explain why.

--

**Instructions:** Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.



**Verification and Sworn Statement (Taxes)**

**Verification:** State of Arizona I, the undersigned of the  
(state name)

County of (county name): Apache  
Name (owner or official) title: Neva Coester Secretary/Treasurer  
Company name: Jackson Spring Estates Home and Property Owners Assoc.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/20

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

**Sworn Statement:** I HEREBY ATTEST THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I HEREBY ATTEST THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

Neva Coester

signature of owner/official

480-540-1683

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC  
IN AND FOR THE COUNTY

THIS

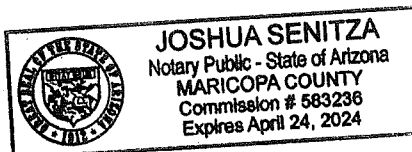
22<sup>nd</sup>

DAY OF

Maricopa  
(county name)  
Feb, 2021  
(month) and (year)

MY COMMISSION EXPIRES

04/24/2024  
(date)



(signature of notary public)

RECEIVED  
UTILITIES DIVISION  
2021 FEB 23 P 1:34  
ARIZONA CORPORATION  
COMMISSION

Verification and Sworn Statement

Verification:

State of Arizona I, the undersigned of the  
(state name)  
County of (county name): Apache  
Name (owner or official) title: Neva Coester Secretary/Treasurer  
Company name: Jackson Spring Estates Home and Property Owners Assoc.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/20

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

Sworn Statement: IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$5,371

(The amount in the box above includes

\$303

in sales taxes

billed or collected)

RECEIVED  
UTILITIES DIVISION  
2021 FEB 23 P 1:34  
ARIZONA CORPORATION  
COMMISSION

Neva Coester

signature of owner/official

480-540-1683

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC  
IN AND FOR THE COUNTY

Maricopa

(county name)

THIS

22<sup>nd</sup>

DAY OF

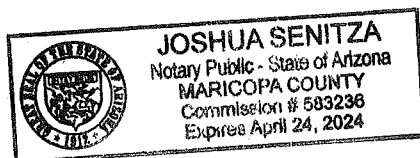
Feb, 2021

(month) and (year)

MY COMMISSION EXPIRES

04/24/2024

(date)



[Signature]  
(signature of notary public)

**Verification and Sworn Statement (Residential Revenue)**

**Verification:**

State of Arizona I, the undersigned of the  
(state name)

County of (county name): Apache  
Name (owner or official) title: Neva Coester Secretary/Treasurer  
Company name: Jackson Spring Estates Home and Property Owners Assoc.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/20

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

**Sworn Statement:** IN ACCORDANCE WITH THE REQUIREMENTS OF TITLE 40, ARTICLE 8, SECTION 40-401, ARIZONA REVISED STATUTES, IT IS HEREIN REPORTED THAT THE GROSS OPERATING REVENUE OF SAID UTILITY DERIVED FROM ARIZONA INTRASTATE UTILITY OPERATIONS RECEIVED FROM RESIDENTIAL CUSTOMERS DURING THE CALENDAR YEAR WAS:

Arizona Intrastate Gross Operating Revenues Only (\$)

\$5,371

(The amount in the box above includes

\$303 in sales taxes

billed or collected)

Neva Coester

signature of owner/official

480-540-1683

telephone no.

RECEIVED  
UTILITIES DIVISION  
2021 FEB 23 P 1:34  
ARIZONA CORPORATION  
COMMISSION

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC  
IN AND FOR THE COUNTY

Maricopa  
(county name)

THIS

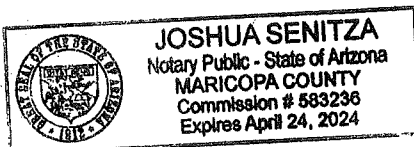
22<sup>nd</sup>

DAY OF

Feb., 2021  
(month) and (year)

MY COMMISSION EXPIRES

04/24/2024  
(date)



[Signature]  
(signature of notary public)

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Full Gross-up Method for Income Tax Statement of Certification  
12/31/20

**Full Gross-up Method for Income Tax Statement of Certification**

**Verification:**

State of Arizona I, the undersigned of the  
(state name)

County of (county name): Apache  
Name (owner or official) title: Neva Coester Secretary/Treasurer  
Company name: Jackson Spring Estates Home and Property Owners Assoc.

FOR THE YEAR ENDING: 12/31/20

**Sworn Statement:**

IN ACCORDANCE WITH THE REQUIREMENTS OF DECISION NO. 77084, BECAUSE THE UTILITY REQUIRES THE GROSS UP OF ADVANCES AND CONTRIBUTIONS, I HEREBY STATE THAT THE UTILITY HAS INCURRED OR IS EXPECTED TO INCUR A NET INCREASE IN CURRENT INCOME TAX EXPENSE OR A DECREASE IN DEFERRED TAX ASSET FOR A CARRY FORWARD ACCORDING TO GAAP IN AN AMOUNT EQUAL TO OR GREATER THAN THE AMOUNT OF THE REQUIRED GROSS UP PAID BY DEVELOPERS IN THE PERIOD COVERED BY THIS ANNUAL REPORT.

Neva Coester

signature of owner/official

480-540-1683

telephone no.

SUBSCRIBED AND SWORN TO BEFORE ME A NOTARY PUBLIC  
IN AND FOR THE COUNTY

Maricopa  
(county name)

THIS

22<sup>nd</sup>

DAY OF

Feb., 2021  
(month) and (year)

MY COMMISSION EXPIRES

04/24/2024  
(date)

[Signature]  
(signature of notary public)

RECEIVED  
UTILITIES DIVISION  
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ARIZONA CORPORATION  
COMMISSION



**JOSHUA SENITZA**  
Notary Public - State of Arizona  
MARICOPA COUNTY  
Commission # 583236  
Expires April 24, 2024